

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	DETERMINATION DISMISSING PETITION
PETER K. YEBOAH	:	DTA NO. 831615
for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law.	:	

Pursuant to 20 NYCRR 3000.3 (a), all proceedings in the Division of Tax Appeals must be commenced by the filing of a petition. Pursuant to 20 NYCRR 3000.3 (b), the form of the petition sets forth the required information that must be included in the petition. Petitioner is required to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]).

On April 11, 2024, the Division of Tax Appeals made a written request to petitioner for him to sign the petition. To date, petitioner has not signed the petition.

Therefore, with no response received from petitioner, pursuant to 20 NYCRR 3000.3 (d) (2),

IT IS ORDERED, on the supervising administrative law judge's own motion, that the petition be, and is hereby, dismissed with prejudice as of this date.

DATED: Albany, New York
August 7, 2025

/s/ Donna M. Gardiner
Donna M. Gardiner
Supervising Administrative Law Judge